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ABSTRACT

Program objectives and fiscal accountability were combined as program budgeting was developed in a local school district. This approach to budgeting increased staff involvement, emphasized the system approach, and improved communications. The budget development process is described and documented through one school year. (Author/DW)

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PROGRAM BUDGETING

by Irving Miller

Submitted in partial fulfillment of the requirements
for the degree of Doctor of Education, Nova University

New Rochelle Cluster
Dr. Robert R. Spillane

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ABSTRACT

The purpose of this practicum is to introduce and implement the use of program budgeting as a process for the budget development cycle for the 1973 - 1974 school year in the Greenburgh Central Seven School District. The need for this budget preparation approach was demonstrated and subsequent investigation showed that it could be used by administrators and teachers to combine program objectives and fiscal accountability. The introduction of this budgeting approach broadened the base of involvement in the budget development process, emphasized a systems approach to budgeting and focused upon greater communication on the part of all participants. The experience gained by this investigator provides guidance for the continued use of program budgeting in Greenburgh Central Seven and also direction to other educators who would be considering this approach to budgeting in their school systems.

INTRODUCTION

The use of program budgeting as a process and format for budget development is part of an overall thrust in education to utilize effective management techniques through a systems approach. The quest for objectivity in decision-making as to programs and their cost benefit/cost effectiveness influenced this investigator. The indigenous needs of the school district provided a receptive environment for the application of program budgeting.

The budget procedure that was followed required an orientation as to how to program budget. This involved in sequential order central office administrators, principals, and their staffs. This briefing was followed by the implementation phase using a standardized, systematized program budgeting format.

The review of the budget that was being developed involved the determination of program priorities. The collaborative effort in making these decisions maintained the broad based involvement that was demonstrated at the inception of the process. Choices of alternatives within financial parameters focused on educational objectives.

The budget that was presented to the Board of Education by the Superintendent represented a sound educational program and the resources necessary to accomplish the educational objectives. In spite of three budget votes (to pass the budget) the educational programs remained intact without reductions or revisions. All changes resulting in reductions in expenditures were made in areas not directly affecting services to children.

The experiences gained from the use of program budgeting will provide guidance and direction for the budget development process for 1974 - 1975. The initial attempt at program budgeting surfaced problem areas that are part of the process and can be remediated in the second year experience. The benefits of a systematic approach to budgeting provide a foundation upon which a rational decision-making process can be applied to budget development.

PROGRAM BUDGETING

Irving Miller[1]

RATIONALE FOR CHANGE IN BUDGET DEVELOPMENT PROCESS FOR SCHOOL YEAR 1973 - 1974

Personal Preference for Program Budgeting

This administrator has experienced difficulty in the preparation of annual budgets for school systems over the past decade. This difficulty had been evidenced when either a member of the Board of Education or an interested parent/taxpayer presented incisive questions on a specific part of the budget. The problems that fellow administrators and I experienced in dealing with program questions and costs reflected personal lack of detailed knowledge relating to program objectives and related outputs. The desire to have a systematic approach to the rationale for program and cost influenced my choice for program budgeting.

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[1]Superintendent of Schools, Greenburgh Central School District No. 7, Hartsdale, New York: 3,800 students, nine schools

In addition, my predilection for structure influenced the choice. The preference for structure does not preclude evaluating alternative strategies and making a choice based upon the option that met the established criterion. The need for a systems approach suited the quest for choices within a structure.

This administrator (then Acting Superintendent) felt that his administration (tenuous in nature pending the naming of a superintendent) should approach the budget process with the same integrity that he would have as a regularly appointed superintendent. This decision did not allow for the time-table that is recommended by the experts for a developmental approach to change in the field of budgeting. Subsequently, the decision to develop a budget along program budgeting lines without the vital preliminary planning and orientation was a high risk venture for the acting superintendent.

Educational Authorities' View of Program Budgeting

School districts are not atypical in their resistance to change, whether the change affects curriculum, facility use and/or financing.[2] Levin has hypothesized that change is difficult to

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[2]Paul R. Mort and W. C. Reusser, Public School Finance, New York: Mc-Graw-Hill Book Company, 1960, p. 37

bring about in schools because decision-making regarding budgets is based upon a sequence of priorities ranging from the most to the least politically defensible items. The traditional format of budgetary classification has encouraged incrementation through the extension of the "track-record" of prior expenditure experience; the resulting figure is then adjusted for anticipated changes in pupil growth and inflationary increases in costs of goods and services.[3] This inclination to maintain status-quo has led Fowlkes to state that, "The foundations of most school budgets seem to be inherently antagonistic to the support of innovation." [4]

Hartley notes that school boards and administrators should not utilize program budgeting without an awareness of the following cautions:

(1) if they seek a cost restraint device that sacrifices goal accomplishment for minimum cost consideration;

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[3]Sol Levin, "The Need for Budgetary Reform in Local Schools," Harry J. Hartley, Educational-Program-Planning-Budgeting, Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1968, pp. 139 - 147

[4]J. G. Fowlkes, "Some Implications of Educational Innovation," Long Range Planning in School Finance, Sixth National Conference on School Finance, Washington, D.C., National Education Association Committee on Educational Finance, 1963, p. 76

(2) program budgeting does not imply that the entire output of an organization can be quantified and measured, and;

(3) that a program budget is neither a substitute for astute management nor a cure for organizations which do not have sufficient resources to achieve their goals.[5]

The value of program budgeting, Cerrito states, is that it is compatible with traditional concepts of budgeting; it can be a transitional vehicle to the more comprehensive P.P.B.S. and yields many of the benefits of a P.P.B.S. without some of the problems associated with full implementation of system management.[6]

Local Factors Influencing Choice of Program Budgeting

This school district is the result of a merger of two districts in 1968, one district having a large tax base and low tax rate and the second district an average tax base and higher school tax. The merger has seen school taxes increase at a rapid rate year after year. Some district residents of the low tax-rate pre-merged

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[5]Harry J. Hartley, Educational-Program-Planning-Budgeting, Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1968, pp. 75 - 77

[6]August E. Cerrito, "Should School Boards Seek Full Implementation of P.P.B.S. Now?" Research Bulletin, New York State School Boards Association, Inc., Vol. 24, No. 5, December 1, 1974, 4 - 6

district continue to vote against school budgets, blaming the merger for high school taxes.

There is also a segment of the population which represents the faction who insists upon knowing why dollars are needed for a program and how they are spent. This group is particularly concerned with "what is the return for the dollar?" The pressure for accountability has given this faction a legitimacy that has moved the frame of reference from cost control to cost effectiveness.

The sizable black population (providing thirty per cent of school enrollment) has also questioned the continuing low achievement of the great majority of black children despite the substantial tax levy. The proliferation of reading specialists, speech therapists, and other supportive staff in addition to a desirable class size policy (20 maximum for grades K and one, 25 for grades two through six, and 25 for secondary level wherever feasible) has produced the fifth best staffing pattern for students to professional staff in Westchester. This desirable ranking has not been matched by an equal gain in achievement in reading and mathematics by black students.

These critics in combination become a sizable majority who have demonstrated the power to vote budgets down at will, each

casting his ballot in the negative at budget time for reasons that are meaningful for that individual.

The increasing resistance of the taxpayer to larger budgets was illustrated by the fact that district voters had failed to pass a school budget on the first vote four out of five times since 1968.

The need to have expenditures linked to program was paramount in our effort to show these constituents where the dollars went, why, and what were the results of the dollar input.

SEQUENCE FROM PLANNING TO PASSAGE OF BUDGET PROGRAM FOR 1973-74

Orientation and Reaction of Staff in Change from Incremental to Program Budgeting

(See Appendix A for Staff Memoranda)

(1) Central Administration

The central administration team of the acting superintendent, the assistant superintendent for instruction and the assistant superintendent for business reviewed program budget requests after the building principal had met with his staff and determined program needs.

The new approach quickly highlighted the inadequacies of the central administration team in respect to program budgeting.

Problems with staff acceptance of program budgeting, and understanding of the concept of program budgeting and the writing of programs were encountered that central administration had not envisioned.

The lessons learned by the central administration were several:

(a) A district administrator should never attempt to have the total curriculum of a school district convert to program budgeting in one year.

(b) One should provide a year, two years if possible, for lead time for the orientation of all staff and the preparation of forms for the changeover to program budgeting.

(c) Pilot program budgeting should be attempted to "debug" the procedure adopted.

(2) Building Principals

The program budgeting procedure placed principals in a collaborative role with their staffs since priorities had to be established on the building level as a requirement of the budgetary process.

The major problem that principals experienced were similar to those encountered by the central administrators.

(3) Teachers

Since the determination to move to program budgeting was made at the central administrative level many teachers complained about the additional "work-load" that program budgeting required. The need to state objectives for each program, the resources necessary to obtain these objectives, the activities employed to attain these objectives, and the measurement design to evaluate whether the objectives were realized necessitated twice the amount of time needed by a teacher in the past to prepare a budget request.

The complaints regarding work-load for budget preparation reached a peak when the staff of an intermediate school requested a meeting with central office administrators to discuss program budgeting. The lack of orientation and training of teachers for program budgeting was never more apparent than during the subsequent meeting that was held with this staff. Teachers were exhibiting the same disdain for "busywork" (which they perceived program budgeting to be) as do their students when they are assigned tasks that they feel they do not need to do since they have mastered the subject under study.

The meeting resulted in a substantive dialogue ranging from, "Why must we do this now?" to, "I think it is a good idea, but . . . ." The lack of understanding of the cause-effect relationship of program budgeting was the major roadblock to progress. After several hours of discussion, staff fears regarding the rationale for program budgeting, its potential for dehumanization and "big brother - centralized control" were allayed sufficiently to permit the program budgeting process to be implemented.

From the viewpoint of a teacher some of these concerns were valid. They did not have a part in the decision-making to implement program budgeting and one can understand their perception of the organization fostering a unilateral decision. The fear that writing program objectives and evaluating outcomes would result in conformity to a prescribed mode is more understandable when one is aware of the tradition of curricular and methodological freedom that has always existed in this school system. "The individual needs of children" have always been put forward in opposition to any effort which has been made to create a more formal structure for curriculum and instruction.

Review Process With Interested Participants

(1) Board of Education (Budget and Finance Committee)

Traditionally, the Budget and Finance Committee wielded a strong influence on the shaping of the superintendent's budget prior to its submission to the entire Board of Education. During this particular year they remained in the background while the budget was being developed by the acting superintendent. In past years, members of this committee had become so involved that prolonged discussions had occurred between administrators and committee members as to how many movie projectors should be allocated to any one school.

The central administrators had apprised the Board's Budget and Finance Committee as to progress in the development of the budget through regular meetings with the committee. Of particular significance was the posture taken by the central administrators that the superintendent's budget would represent a sound educational program within a framework of fiscal integrity.

(2) Central Administrators and Principals

The review process between principals and central administrators reflected a role relationship change. Instead of being told to cut certain codes and/or categories by central

administrators, the principals learned that increases had been permitted within certain dollar parameters and that the principals and their respective staffs would have to make choices as to where the resources would be allocated. Program priorities would be the focus rather than the dollar or per cent approach of the past.

(3) Teaching Staff

The staff, during the review phase, began to gain a greater insight into the rationale supporting program budgeting. The process called for staff input in determining program choices and resource allocations. The legitimate role that the staff performed in this phase increased the staff's overt acceptance of program budgeting.

Presentation to the Board of Education
For Acceptance, Rejection or Modification

The budget which was presented to the Board of Education totalled ten million, three hundred thousand dollars, an increase of eight hundred seventy four thousand, eight hundred and fifty dollars. After several public hearings the Board requested that central administration reduce the superintendent's budget by two hundred thousand dollars, bringing the budget to just under ten million, one hundred thousand dollars.

The budget that was to be presented to the public represented the lowest tax increase ($2.98 per $1,000 assessed valuation) and lowest per cent increase for a proposed budget (5.2%) since merger. The proposed tax rate was $60.19 per thousand assessed valuation.

Budget Proposal for School Year 1973 - 1974

(1) Communication

(a) Staff

For the first time (for this district) a central office administrator went to each staff at different sites to explain the proposed budget and answer questions. This was well received by staff and should be part of a future budgetary sequence.

(b) Community

All district residents were sent an Annual Report which was prepared by both the central administrators and the Board of Education. The report contained a summary called, "The Year in Review," "The Year of Performance, '73-'74," and a detailed budget breakdown by code of the proposed budget (see Appendix B). The lack of previous information in program budgeting form for the past year prevented the listing of

expenditures in program budgeting format for comparisons. A budget fact sheet was also sent to district residents before the budget vote (see Appendix C). A public hearing, which was poorly attended by community residents, was also held before the vote.

(2) Result of Vote on June 13, 1973 and Subsequent Board Action

The reasons why voters vote "no" in a school budget vote have been documented by many researchers. A recent doctoral study[7] focusing on voter habits and opinions in this school district highlights the following:

(a) that district residents without children in school do not support the schools;

(b) that the district's black middle class had negative attitudes toward providing more financial support for the schools;

(c) that the lower S.E.S. black had positive feelings about the schools;

(d) that district residents generally did not know what was happening in the schools and depended upon their children, neighbors and friends for school information.

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[7]Joyce Sichel, Report to Central 7 School Board and Interested Residents Concerning Spring 1973 Survey of Central 7 Homeowners, an unpublished doctoral thesis; City University of New York, 1973

The proposed budget was defeated by 128 votes; 1,207 "Yes" to 1,335 "No." In addition to the above noted reasons for the defeat, and without prioritization, it should be noted that:

(a) the cost of living was escalating at a 5.6% rate for Metropolitan New York City by June, according to the Bureau of Labor Statistics in New York City for the twelve-month period from June, 1972 to June, 1973;

(b) a solid base of some eleven to twelve hundred "no" voters had been evidenced in school elections since 1968, and;

(c) voters who would ultimately support the budget but who always assumed that the first budget had "water" in it.

In subsequent meetings after the budget vote the Board listened to voter "input" and proposed another budget vote for June 30, 1973. The second proposal called for a $97,865 reduction made possible by delays in maintenance and improvement contracts, updated information on fringe benefit costs and the placing on a separate proposal the four additional buses requested by the Transportation Director.

It is important to note that instructional programs were not reduced or "nickeled and dimed to death" as had been the practice in the past after a budget defeat.

(3) Result of Vote on June 30, 1973

This budget proposal required an increase of $1.79 per $1,000 assessed valuation. This modest increase also met with defeat by a 135 vote margin on June 30, 1973. The choice of the first Saturday after school closed resulted in many voters either being out-of-town on that date or forgetting that there was a school vote scheduled.

This second budget defeat legally placed the district, as of July 1, on an austerity budget which, in New York State, provides only for expenditures that are necessary to maintain a minimal educational program.

(4) Result of Vote on July 26, 1973

A slightly revised budget was presented to the voters for a third time on July 26th and this budget passed by a margin of 122 votes. Taxes were to be increased by $1.35 per thousand, an average annual increase of $21.60 for the 1973-1974 school year for the average assessment in the district (see Appendix D).

EVALUATION OF THE EFFECT OF PROGRAM BUDGETING ON THE 1973 - 1974 BUDGET

Passage of the Budget as a Criterion

The impact of different variables makes it difficult to isolate any single factor as causing the defeat of a school budget. It would be foolhardy to equate the passage or defeat of the budget to the process utilized in developing the budget. The merits of using program budgeting was in the increased ability of administration to focus on educational needs and resources rather than per pupil costs and to be able to justify budget requests to the Board of Education.

The traditional, incremental approach to budgeting has an inherent resistance to focusing on objectives for ongoing programs, program evaluation, and planning programs in a hierarchy of importance. The incremental approach assumes ongoing programs to be continued and adds a percentage increase to these programs. It is a rarity to have a program eliminated because of a choice made because of limited resources and an assessment of needs.

An example of this type of decision-making process in this budget was the decision to eliminate a second "track" foreign language program for students with reading and math skills

deficiencies in favor of a resource skills class. The advantages and disadvantages of offering Spanish 1 and French 1 to students whose reading and math skills were two grade levels or more below grade level were evaluated against a program offering skills instruction in addition to the students' regular English and Math classes. This assignment provided clear direction for the district administrators - children need to know how to read and write English, and add and subtract, before acquiring a knowledge of elementary French or Spanish.

Community Understanding of Programs as Related to Cost

This was an area where the effort to relate costs to program fell short of the mark. The inability to translate our internal program budgeting for comparative purposes weakened our cost-benefit approach. The major theme of the study on voter attitudes in the district was the poor communication between school and community and this was highlighted during the budget voting "season." Any assumptions school officials have regarding voter knowledge of their schools is only an assumption.

It should be noted that there was not the degree of community involvement in providing input as to program preferences. The presentation by administration to the community in three budget

hearings was program budget oriented and, as such, focused on educational needs and services. Administrators will have to acknowledge that the coding systems and educational programs have clouded program objectives in the past. The positive acknowledged as one of the results of the concentration on program budgeting was that the allocations for instructional programs in the budget were not reduced in spite of a multitude of inquiries on program and three budget votes.

Board of Education Approach to Program Budgeting as Compared to Incremental Budgeting

Of all of the participants, the Board of Education was the most accepting group involved in budget preparation. Board members have been unduly criticized as only interested in the dollars and cents aspect of education. These board members questioned administrators about educational programs when they felt they needed more information or greater clarification. The Board did not utilize their role as policy makers by forcing reductions in programs unilaterally. They had provided support throughout for the program budgeting approach and it never diminished through three budget votes.

The focus of Board members throughout the budget sequence was on choices, alternatives and cost-effectiveness, thus avoiding becoming mired down in endless discussions over equipment and

supply items which comprise a very small percentage of the total budget. A Board of Education is a policy making corporate body and, as such, both the school staff and community look to the Board for leadership in setting the tone and frame of reference for a budget. A responsible, responsive approach on behalf of this Board resulted in an equal reaction from the staff and community.

Staff Appraisal of Program Budgeting

The staff's support for program budgeting increased notably after the defeat of the first budget. They had expected the traditional emasculation of a budget and to have educational programs defended and remain intact was a new experience.

Individual teachers and even groups of teachers began to, for the first time, look beyond their proprietary interests and view the budget as a totality. This was of particular importance since we were in the process of developing a reading and math curriculum which encompassed kindergarten through grade six. Teachers had to look above and below their own grade levels as to curriculum and teaching focus to be positive that there was a coordination of effort in resources.

Evaluations which were Planned and not Implemented

The aspirations of the acting superintendent were laudable but not realistic when considering the gross requirements of the effort. Plans to determine attitudinal receptivity of staff and the community to program budgeting were by-passed in consideration of the task at hand.

The presentation to the community of the budget in traditional code categories and descriptions vitiated any effort that was planned for a community attitudinal survey re program budgeting.

Of equal interest would have been a pre and post attitudinal survey of the staff. This is an area where changes "seemed" to have occurred but time did not permit these questionnaires to be submitted to staff.

Recommendations and Directions
for the 1974-1975 Budget Preparation

The acting superintendent, who was appointed superintendent, profited a great deal from this combination of curriculum planning and budget. Some of the directions and/or recommendations that emanated from this experience were:

(1) Limit your initial effort to a manageable area of focus. For 1974-75 the focus will be on language arts (including reading)

and math program budgeting at the elementary level, and English, Social Studies, Math, Science and Foreign Language at the secondary level.

The realization that we had to improve our management control over specific program areas was clearly indicated as a direction. The need for trial and error experiences adapting the conceptual to our local educational and budgetary needs would take several years.

(2) Provide time for orientation of staff so that program objectives, resources, activities and evaluative designs can be developed in a maningful form with staff support for the process.

The change to program budgeting emphasized a need for more time to be allocated to the staff's involvement in the budget process. We found that one of the most rewarding experiences that staff members had was their direct involvement in determining priorities and participating in decision-making.

(3) Utilize the program data from this year to provide comparative data for a two-year period (including the proposed program data).

Information is only meaningful when it can be understood by the reader who has not participated in the preparation or gathering

of the data. Therefore, the "apples to apples" type of comparison was necessary and now could be made available for this budget consideration.

(4) Concentrate upon information to the community in a variety of forms, i.e., newsletters, budget fact sheets, group meetings, local newspaper releases (prepared statements), and utilize staff as a source of information.

(5) Present budget within the framework of the proposed district "mission" statement (see Appendix E) and district-wide objectives which are being developed at present.

In retrospect the change from incremental to program budgeting proved to be worth the risk taking. Change is always fraught with dangers and the story of this budgetary effort was no exception. The "galloping" inflation and high cost of negotiated settlements that loom are major factors in influencing the 1974-1975 budget. The lessons that we learned in dealing with programs, priorities, choices and cost-effectiveness will be of great value in meeting the challenge of a budget that is projected to rise some three quarters of a million dollars. Staff, administration and the Board of Education will again be exercising a program budget approach to the "making of a budget" in Greenburgh Central Seven.

GREENBURGH CENTRAL SCHOOL DISTRICT No. 7

APPENDIX "A"

November 17, 1972

TO: Board of Education
Budget & Finance Committee

FROM: Irving Miller

I am enclosing a copy of a rather lengthy memo to all building principals regarding the budget procedure that we will be following this year. It is a major change from the procedure and emphasis of the past and is both challenging and exciting. It may also produce a high mortality rate among our principals.

The proposal calls upon the expertise of middle management to design and propose a budget this is built upon educational objectives and goals, and allocating the proper resources with the documentation to substantiate this need, as well as the means by which the program will be evaluated.

It is my plan to have building principals submit their budgets to Central Office by January 15, 1973, and the Superintendent's budget will be submitted to the Board on March 1.

My proposal to use this type of budgetary approach has the full support of Central Administration. It is my belief that the budget must reflect the educational goals of the District and not be a pot-pourri of what individual principals and staff members think is best.

I will be reporting regularly as to our progress on this new venture.

I.M.

IM:JMF

GREENBURGH CENTRAL SCHOOL DISTRICT No. 7

APPENDIX "A"

November 17, 1972

TO: All Principals

FROM: Irving Miller

This will be the first of several memos regarding budget preparation for 1973-74. I felt that we had a very good meeting the other day in regard to this particular subject, and since the emphasis for the coming year will be quite different than it has been in the past, it is important that we all understand what the goals are of the budget process and how we proceed to move towards accomplishing these goals.

To begin with, our past budgetary procedure has started off from a rigid base of what had been budgeted before, and confined to parameters within a budget code such as equipment, text books, supplies, etc. Subsequently, the emphasis was on -- how many text books do we need? what amount of instructional supplies will I find necessary for the coming year? -- and the total result was an emphasis upon dollars and percents rather than an emphasis on program.

It has always been my belief that a budget represents the goals and objectives of a school district, and the division that takes place within a budget is simply a means of providing the wherewithal to accomplish these goals. Unfortunately, we have been repetitive in our budget process so that the major ingredient has been the amount of dollars spent for a particular code or category rather than for a particular program and the necessary support for that program. The shift in emphasis is from dollars and percents to the programs that are being implemented in your school -- "Why you are implementing them and how do you evaluate that you have accomplished the goals that you have set forth for these programs?"

There are a number of advantages that all the participants (Board of Education, administration, staff and community) can benefit by through this re-focusing or new emphasis. Specifically, it pinpoints what we are trying to accomplish in the schools with respect to knowledge, skills and other objectives that a program may have, and if a particular program is "cut out" of the budget then it is very clear that the accompanying goals and objectives cannot be obtained. Too often, in the past, our presentations have clouded what we have projected as objectives for a particular program and the desired outcomes. A good example of this was the proposal to provide a diagnostic program for the Kindergarten through BOCES. The cost of the program approximated $14,000, and the program was available in two parts. The first, a diagnostic evaluation by a BOCES team as to perceptual lag on the part of Kindergarten students. The second portion of the program provided a saturation by BOCES staff as well as training of district teachers so as to remediate or void this perceptual lag or gap that was exhibited by a particular child. It wasn't until a presentation was made the other night by Charlotte Grant at a Board meeting that all of us realized that a very important part of the program had been deleted -- namely, the second phase, and that our previous decision to drop this portion of the program had been more of a focus on dollars rather than outcome.

Therefore, I believe that all of the constituents involved in the budget process will have a better opportunity to realize the implications of budget reductions and not indicate afterwards that there was not an understanding that "this would happen if the budget was cut." A second, very important, advantage to be gained from this approach is that there is an inherent requirement in the process of thinking through a program --

the expectations of the program, how we determine that the program has achieved its goals (quantitative and qualitative evaluation). This provides a better foundation for ordering priorities as to subsequent allocations of resources. The arid addition of 10% to a budget category or 15% is repugnant to the educational goals that are part of the program procedure and fail to indicate a determination on the part of the participant as to what is a priority and what dollars should be spent for this priority.

Another advantage not to be overlooked either is the fact that it will enable administration and the Board to be able to have a better overview of program sequence from the primary school to the intermediate and secondary. Previously, budgeting procedures have clouded this articulation and have in no way indicated the linkage between a science program in the intermediate schools and that which subsequently was presented in the junior high level.

Needless to say, this requires an involvement of all staff in a manner that is directly related to their expertise as educators. The staff and administration in each building should make a determination together as to: (1) what are the goals, objectives and learner skills that are desired of a particular program; (2) what resources are needed to support this program -- supplies, instructional materials, media materials, and equipment; and (3) how will this program be evaluated? This will give each individual who participates in this process a greater insight into the educational planning process as well as the educational evaluation process.

There is also the aspect of being able to determine to what degree a program is succeeding in accomplishing its goals. One may argue that educational outcomes are difficult to measure because of the many variables that affect performances, but I would urge that we be very fundamental and basic in our approach. A simple illustration of what I'm referring to could be if I were teaching geography and my goal was to have all students, at the end of the school year, be able to identify each continent, major bodies of water and longitudes and lattitudes, that I would devise an examination which would determine that, at the end of the school year, to what degree each student succeeded in mastering this body of knowledge. This may sound too simplistic, but it is a start in determining exactly what we are seeking as outcomes which should be related to what we indicate as objectives.

Since this is a new approach to budgeting for this District, we agreed jointly at our meeting that more time would be needed by building administrators to prepare their budgets. Therefore, the deadline for budget submission by a building principal will be January 15, 1973 instead of mid-December, as it has been in the past. In addition, Central Office will provide "field assistance" in assisting principals in formulating their budget preparation. Both Bobs and myself will serve as resources for both you and your staff. It will be my assumption that if our assistance is not sought that you clearly understand how to proceed with this responsibility. Just as a means of checking our progress, each principal will schedule a conference with Central Administration (through the Acting Superintendent's office) during the week of December 11th to report upon their progress as to the budget process. It is very important to note that your budget preparation will not include personnel. These determinations will be worked out with you with Central Office.

Bob Wiggins will be sending you a separate memo with greater detail as to what format is to be utilized in regard to indicating dollar amounts and what areas they should be delegated to. Therefore, your budget preparation, if you are an elementary principal, would be divided into the program areas of language arts, science, math,

social studies, music, art and physical education. Following the program guidelines that have been indicated above, Bob's memo will take care of putting the dollars where they should be as to the subdivisions under each program heading. Secondary principals who have dealt with program emphasis over the years through a subject delineation will be adding the additional dimension of goals and evaluation.

I realize that this approach is more demanding, but I feel that if we are sincere in our desire to propose an educationally sound budget, and to increase the community's understanding of, and support for, our schools; we must present our budget proposal in a manner that is related to the needs of children first rather than the need for dollars.

I.M.

IM:JMF

GREENBURGH CENTRAL SCHOOL DISTRICT No. 7

Corrected Copy

APPENDIX "A" 27

December 6, 1972

RECEIVED
DEC 7 1972
L. MILLER

MEMORANDUM

TO: ALL PRINCIPALS

FROM: I. MILLER
J. R. WIGGINS

SUBJECT: MEMO NO. II - BUDGET PREPARATION FOR 1973-74

1. In order to assist you with your budget efforts, this memo will deal with how you put together a budget under our educational program. For example:-

Budget Program: 7th Grade Social Studies

1. Estimated Enrollment _____
2. Objectives
   a. Knowledge of the role that New York State played in American history from the time of the settlement of New York through and including the American Revolution.

   b. Understanding of the basic concepts of geography and how they apply to New York State, the Nation and the World.

   c. Skills - map and globe reading, map construction, graphs, charts, problem-solving.

   d. Understanding of concepts - citizenship, democracy, theories of government, economy of a nation, how geography affects an economy.

   e. Social Concepts - family, rural society, town, city, state, nation, interdependence, "I" - "We" concepts.

3. Resources Required to Accomplish Objectives
   General Supplies; Instructional Materials; Workbooks; A/V Materials; Textbooks; Specialized Instructional Equipment (for this Program); General Use Equipment (to be shared with other Programs); Instructional Furniture - (special requirements for Program).

4. Evaluation: Means by which you will measure accomplishment of objectives; for example:
   a. Teacher prepared examinations
   b. Skills, measurements
   c. Evaluations of comprehension of concepts
   d. (Other)

II. GUIDELINES FOR PROGRAM BUDGETING

1. One definition of a program is: "A configuration of services and activities designed to accomplish a set of related objectives."

2. From a district-wide view, this initial step of program budgeting will be one component in the eventual construction of a "Resource Allocation Decision System". Our resources are: People, Time and Money, all of which are limited by State and local control. How can we best allocate our limited resources to meet our objectives? What information do we need for decision-making? We need to know our objectives, the resources required to meet those objectives (in order of priority) and how we will determine the degree to which our objectives have been met, i.e., the evaluation of the program.

3. Staff involvement is essential in defining the objectives of the program, the resources required and the means of evaluation.

4. Priorities
   a. The decision on priorities starts with the staff and its administration, i.e., School Principals and others responsible for District-wide budget areas.

   b. Further decisions on priorities will be made by the Superintendent and his assistants in reviewing initial budget requests.

   c. The "Superintendent's Budget" will be reviewed by the Board of Education and further priority decisions will be required by Central Administration, Principals and staff before the final budget is adopted for presentation to the voters.

5. New Programs and Projects - submit separately on forms to be distributed by Dr. Frelow.

6. In addition to Subject Area Program Requests, you will be asked to submit separate requests on school-wide activities: field trips, contract repairs (A/V) (Office Eqt.) (Other), assemblies, etc.

GREENBURGH CENTRAL SEVEN SCHOOLS

12/11/72

To: Professional Staff

From : I. Miller

Subject: Budget Preparation for 1973-74 (Memo No. 3)

This year, we have embarked upon a different approach to the "budget-making" process than in past years. You will notice that I used the term "process" because that is what has been changed.

Instead of going through the ritual that has been identified with budget procedures in the past, I am asking all concerned with the future budget to ask themselves:

1. What are the goals and/or objectives of school's educational program for which I am responsible (teacher, supervisor, principal)?

2. What are the priorities that I identify in program after my assessment of goals and needs?

3. To achieve my priorities what resources are necessary? (Time, people, supplies, equipment and furniture)

4. To achieve my priorities, what reallocation of resources (resulting from priorities determinations) must occur?

5. How do I evaluate the goals and objectives in the priorities that I have implemented?

You all have a right to question and ask why are we taking this route to budget preparation. It is my sincere judgment that if the community is to continue to support education it is incumbent upon each and every one of us to explain our educational needs and priorities in the terms of program - educational goals - not in terms of furniture, a film projector, or some piece of audio equipment.

One might also say that we may well end up at the same place we would have had we used the "old" process. You are right. We may well end up exactly at the same juncture, but I submit that it is our responsibility to explain the budget in terms of education - not dollars.

This is not P.P.B.S. (Program, Planning, Budget, System) - it is a first step in providing staff involvement in the decision-making process in process, which avoids the charade of purporting staff involvement; it provides staff, administration, and the Board of Education an opportunity to view grade to grade and building to building articulation and it presents to the community an educational document - the budget.

GREENBURGH CENTRAL SEVEN SCHOOLS

P. 2 - Budget Preparation for 1973-74 (Memo No. 3)

Our schedule calls for submission to Central Office of Program Budgets by Building Principals by January 15, 1973, the Superintendent's Budget will be presented to the Board on March 1, 1973, and a vote on the Budget in either May or June.

I ask you to join me and your colleagues in this effort. It is child-centered, not "dollar-centered." This is a group effort and it is worthy of time, expertise and encouragement.

IM:L

4/12/73

TO: Principals

From: Bob Wiggins

Subject: Revised Furniture and Equipment Lists

1. With reference to your original requests for furniture and equipment (ascertained in the budgets originally submitted to Central Administration), if you have not already done so, please send me either:

   (a) a copy of these original lists as you have since corrected them with the deletions or additions required to match your dollar allocations, or

   (b) a list of items deleted or added in each program or school-wide category.

2. Example #1 - if you have added or deleted items from your original furniture requests send me either a copy of each sheet showing your changes, or a list of changes indicating to which program sheet each applies. If you have made no changes, send nothing.

3. Example #2 - if you added or deleted A/V or other Instructional Equipment items from original requests, send me copies of the changed sheets or a list of the changes indicating to which program sheet each applies.

4. The above request to you does not concern your discussions with Irv, Bob and myself this week or any possible further deletions, but only the changes you have made in your original budget requests to match present program allocations. If your original request sheets did not show detail of items and prices, add these details on the revised lists you are sending me.

JRW:L

4/12/73

TO: Principals

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JRW:L

12/11/72

To: All Principals, Directors and Department Chairmen

From: Irving Miller

Subject: Budget Preparation for 1973-74 (Memo No. 4)

In order to avoid costly mistakes (in terms of time for budget preparation) permit me to review the procedure we are utilizing this year:

1. We are employing a program budgeting emphasis rather than a functional/object code which is our present budget format.

2. At the elementary level, each principal will submit program budgets which will reflect the objectives, resources needed, (omitting personnel) and evaluation guidelines for the program areas of:
   a. language arts (including reading)
   b. social studies
   c. mathematics
   d. science
   e. art
   f. music
   g. physical education

3. Since emphases may and will occur at particular grade levels, the recommendation that teachers cooperatively do this at grade level, (i.e., second grade teachers be responsible for language arts, soc. studies, math and science for second grade) is a viable one. We, at central office, will gain from seeing your program outline by grade level.

4. The principal, in addition to submitting a program budget for each grade level, will submit a program budget for the grades in his or her building, i.e., language arts, grades 1-3. This, in essence, is a summary of the three grade program budgets with the objectives encompassing the three grades.

5. The secondary schools (Webb and Woodlands) will follow the same procedure in subject (program) areas. Therefore, 8th grade Social Studies will have a program outline as will each of the other grade levels. This will be reflected in a summary program outline for Social Studies, grades 8-12

6. The implementation of this process at building levels should involve staff, an ordering of priorities and possible reallocation of resources, an evaluation schema that is related to your program goals.

Page 2 - Budget Preparation for 1973-74 (Memo No. 4)

I fully realize that this is a more reflective and demanding procedure than we have utilized in the past. Central office staff will assist any staff member who needs aid during this process. The calendar deadlines are firm - review of progress during weeks of December 11th and 18th - program budget submissions on January 15, 1973.

IM:L

BEST COPY AVAILABLE

December 18, 1972

MEMORANDUM

TO: PRINCIPALS & STAFF

FROM: J. R. WIGGINS

RE: SUPPLY AND EQUIPMENT BUDGET WORKSHEETS; CONTRACTUAL SERVICE REQUESTS BUDGET PREPARATION - (memo #5)

1. The detail Supply and Equipment forms may be used by your staff in developing their program budgets. The summary sheets for Supplies and Equipment are to be used as cover sheets for the entire program's Supplies and Equipment - for example, Language Arts: Summary of Supplies (yellow) and Summary of Equipment (blue) with the supportin Grade Level or Subject Area Teacher Requests as back-up detail.

2. For each Program Budget, please itemize the following categories on the Summary Sheet and as separate headings on the back-up worksheets as follows:

A. (Summary Sheet) - EQUIPMENT & FURNITURE
Detail Worksheets: - (back-up detail)
1. Classroom Furniture: Desks, Chairs, Cabinets, Files, Bulletin Boards.
2. Other Furniture - Offices
3. A/V Equipment (incl. specialized A/V Storage Projector Tables, etc.)
4. Instructional Equipment - Specialized for Subject Area (other than A/V)
5. Office Equipment - Typewriters, Duplicators, etc.

B. (Summary Sheet) - Supplies
1. Instructional Materials (Not General, but Specialized for Subject Area)
2. A/V Materials - Filmstrips, records, tapes, preparation materials, photography materials
3. Workbooks
4. Supplementary Books & Reading Materials - (K-6 incl. Reading Books & materials allocated for Classroom use by Reading Teachers) Subscriptions for classroom use, Reference Books, Rev iew Books
5. Textbooks - Indic ate whether present or new series; if "present", indicate whether additions or replacements
6. Testing Materials

C. CONTRACTUAL SERVICES - use a separate sheet with this heading; include here - (to the extent such items may apply to a particular program, rather than a school-wide request):
Equipment Rentals; In-Service Programs; Equipment Repairs; Assemblies and Special Programs (ex. Field Days); Film Rentals.

BEST COPY AVAILABLE

December 19, 1972

MEMORANDUM

TO: ALL PRINCIPALS

FROM: IRVING MILLER, J. R. WIGGINS

RE: BUDGET PREPARATION 1973-74 (Memo #6)
PRINCIPAL'S PROGRAM SUMMARIES

I. Each subject area Program Budget for the entire school (example - Language Arts, Gr. 4 6) is to be summarized by the School Principal. This School Program Summary will be the cover sheet(s) summarizing, amending as necessary, and supplementing the teaching staff's program budgets. It will represent your cooperative review of your (subject area or grade level) staffs' Program Budgets and your preliminary recommendations on the amounts requested.

II. No printed form will be developed since space requirements will vary from program to program and school to school. Will you, however, please use the following format:

1. School
2. Program
3. Program Enrollment
4. Objectives
5. Resources Required in 1973-74 Budget:

	STAFF REQUEST	PRINCIPAL'S RECOMMENDATION
A. Supplies	$ _____	$ _____
B. Equipment	_____	_____
C. Furniture	_____	_____
D. Contractual Services	_____	_____
Total	_____	_____

6. Justification - (why amounts recommended are necessary for the success of of the program):-
   A. Supplies - reasons for extraordinary increases.
   B. Furniture - (on all requests) ex., replacements required; additions needed.
   C. Equipment - (on all requests) ex., replacements required; additions needed.
   C. Contractual Services - If a new or expanded service.

7. Evaluation
   A. Diagnostic Tests
   B. Achievement Tests
   C. Contract Evaluation Services
   D. Other

JRW:c d
cc: I. Miller, R. Frelow, Board of Education

ANNUAL REPORT

OF

GREENBURGH CENTRAL SCHOOL DISTRICT NO. 7

For the school year

1972 - 1973

AND

PROPOSED BUDGET

For the school year

1973 - 1974

Greenburgh Central School District Number 7

Town of Greenburgh, Westchester County, New York 10530

MAY, 1973

REPORT OF THE BOARD OF EDUCATION

ANNUAL BUDGET TO BE VOTED ON JUNE 13

The budget for the school year 1973-74 is a sound educational proposal while present ing an equally fiscally responsible, expenditure-cost relationship. In the face of spira ing costs, the lowest tax increase has been proposed since centralization.

To accomplish this, a budget has been formulated which focuses on the needs of child without the sacrifice of quality. This objective could not be compromised.

THE YEAR IN REVIEW

This has been a year in which the District focused on major responsibilities: the selection of a Superintendent, the need for facilities and an emphasis on accountability. Decisions had to be made, and your Board faced up to its responsibility.

Before discussing the proposed budget for 1973-74, let us take a look at how your ta dollars were spent this year.

SELECTION OF A SUPERINTENDENT

A Board of Education Committee screened over three hundred and twenty-seven applican for the position of Superintendent of Schools in Central Seven. The selection of Mr. Irv Miller as Superintendent came after nine months of arduous effort by the screening commit and the Board of Education. Mr. Miller brings to the position of Superintendent an exter sive knowledge of the district, a variety of administrative experiences and a record of positive accomplishment in Central Seven. "The challenge of meshing the goals of quality education with fiscal responsibility is one that I feel more than competent to meet," in cates Mr. Miller.

EDUCATIONAL PROGRAM IMPROVEMENT

The year was brightened by definitive progress in the quest for improving student p formance:

READING EMPHASIS:

Responding to a charge from the Superintendent, the staff moved forward to implement the structure for monitoring reading instruction that the Superintendent had developed. This format calls for uniform assessment of pupil reading status through the use of the Houghton-Mifflin reading diagnostic form for pupils in grades K-6; a reading folder for each pupil which will contain the records of all assessments, prescriptions and progress reports; and a schedule to activate these reporting activities on a thrice-a-year basis.

The thrust in declaring reading the major curriculum emphasis for 1972-73 school year was a rewarding one, with a promise of even greater success in future years.

PERCEPTUAL DIAGNOSTIC PROGRAM:

Intervention at the pre-kindergarten and primary grade levels has been recognized and urged by all experts in the field of education. The need to intervene positively to help children who have perceptual problems relating to vision, hearing, motor-balance, manipulative skills - prompted the Administration to secure approval for a screening program for all children in the kindergarten.

The diagnostic screening was done by a special team of experts from B.O.C.E.S. and followed by one-to-one instruction to the children who needed remedial perceptual training as well as training teachers as to how to work with a child who has perceptual learning problems.

This is a major step which will reduce future failure and frustration for many children.

ENGLISH AS A SECOND LANGUAGE:

The increase in foreign-born students in the district prompted the addition of an English As A Second Language (ESL) consultant to work with these children in order to provide a means to bridge the language barrier. This effort has provided a mechanism to meet the needs of all foreign-born students and make their education in our schools productive and satisfying.

SENIOR ALTERNATIVE PROGRAM:

The Senior "slump" has plagued Woodlands and other high schools for a long while. In February of 1973, with Board of Education blessing, the staff and Administration launched an alternative program for seniors including internships, community service, research and independent projects as the choices for seniors. Approximately one hundred seniors have participated in what is termed, by many of those involved in the program, as an auspicious beginning.

TUTORING CLASS:

In a pioneer effort, fourteen students were "brought back" from the B.O.C.E.S. special education classes and placed in a class at Woodlands with a teacher and program developed by the district staff. The success of this pilot project is evidenced by the fact that three of the fourteen students will enter Woodlands next school year as regular students.

EVALUATION OF PROGRAM AND PERSONNEL:

Evaluations have been conducted during the past three years on Open Education programs at Highview and Bailey, Inter-age programs at O.T.R., the English program at Webb, English as a Second Language for the foreign-born non-English speaking child, and a tutoring program at Woodlands High School through which B.O.C.E.S. students were returned to the district. Evaluations currently under way include the Teaching Assistant program grades K-4, "Youth Teaching Youth," the senior Alternative School, and our district-wide reading and math programs.

A team of researchers from Columbia University is using Greenburgh Central Seven as a part of a nation-wide study of desegregation and related programs. We are continuing our evaluations of staff performance and have developed procedures for assessment of the performance of all personnel in the district including administrators, teachers, and special personnel. The primary objective

of these evaluations is the improvement of services to children.

The Year Of Performance, '73-'74

Program Budgeting

The budget process this year followed a new developmental process, program budgeting. Staff members determined objectives before requesting resources needed to accomplish these goals, and subsequently stated evaluation procedures. Essentially, what was asked of each staff member is, "What are your objectives?", "What resources do you need to do the job?" "After you have finished the job, how do you know you got where you wanted to go?"

This budget process took twice-as-long as past-practices, but proved meaningful and comprehensive. It developed insights into the why and how that is often overlooked when budgets are assembled by staff. The need to make priorities and reallocate resources was productive as part of the budget-making process.

From Draft To Proposal Stage

The budget was presented to the Board's Budget and Finance Committee and the Board of Education over a period of several weeks and many meetings. Three budget hearings were held so that district residents could make recommendations and voice reactions to the budget draft. Administration held lengthy meetings with the Board as a result of these hearings and a reduction of approximately $193,000 was effected.

The 1973-74 Budget

This is a budget which was unanimously voted approval at the open meeting at which it was adopted.

It is a budget which:

..... maintains present class size policy
..... does not reduce any staff positions or eliminate any important programs such as the teaching assistant program
..... does not reduce pupil personnel services
..... does not cut a single course at Woodlands
..... improves present transportation services and policies
..... maintains interscholastic sports (boys and girls), field trips and a hot lunch program

This budget has a stress on improving instruction in the classroom through:

Expansion of the perceptual screening and remediation program from the kindergarten into the primary and intermediate grades.
Math instruction will be coordinated, monitored and upgraded for staff from K-8.
Inception of a new optional program for students at Woodlands who need one-to-one and small group instruction, and reinforcement without increasing staff or additional expense.
Expansion of both internal and external evaluations of program, so that programs can be adjusted when "off-course," recycled or even terminated, if necessary.

At the same time safety, security and necessary maintenance have not been overlooked through the proposed budget through:

... Addition of eight contract buses to implement the safety objective of the new "no-standee" policy of the Board.
... Fencing in of the existing baseball field.
... Painting of the exterior trim of R.J. Bailey and Washington Avenue.
... Extending R.J. Bailey driveway around school to create a one-way drive and eliminate the present hazard that bus-loading presents.
... Extend the electric alarm system to the two schools lacking this type of security protection.
... Repair and repave school roads that are eroding.

How Was This Meaningful Budget Accomplished At A Modest Tax Increase?

Good management practices by both the Board and Administration have produced an unplanned surplus which can be used to offset tax increases.
Revenue for this school year increased as a result, partly, of an aggressive tuition collection policy instituted by the Board.
The proposed budget provides for salary increases for all bargaining units even though formal agreements have not been reached with the teachers' organization or with any other group.

This is a budget proposal that meets almost any criterion that can be applied:

THE TAX INCREASE IS THE LOWEST SINCE CENTRALIZATION ...

INDIVIDUAL AND GROUP NEEDS FOR ALL TYPES OF STUDENTS ARE ADDRESSED ...

MAINTENANCE, SAFETY AND SECURITY OF PERSON AND FACILITY ARE PROVIDED FOR ...

The Board of Education, at an open meeting, voted unanimous support of this proposed budget. We trust that you, after careful evaluation of our proposal, will take a similar position. This budget may not be as low or as high as some of us would have liked to have seen, but it is a rational, responsible approach to maintaining a quality education school district.

PROPOSED BUDGET FOR 1973-74

FOR JUNE 13 VOTE

PROPOSED EXPENDITURES	ACTUAL EXPEND. 1971-72	BUDGET 1972-73	EST. EXPEND. 1972-73	PROPOSED BUDGET 1973-74	
000 - BOARD OF EDUCATION	55,136	99,419	123,422	53,635	
This account covers the Board's contractual expenses, the District Clerk and Treasurer's costs, auditing and legal services, District Meetings and pupil census. The decrease is largely due to costs for the Middle School architect and site survey shown in the 1972-73 budget that are not exhibited again in the 1973-74 proposal.					
100 - CENTRAL ADMINISTRATION	202,242	206,615	190,252	221,580	
Includes cost of salaries and office expenses of the District Superintendent, and his assistants, and a secretarial, payroll, and accounting staff. A new budget allocation of $7,500 has been added for "outside" evaluators of the reading program and the perceptual diagnostic screening and remediation program.					
200 - INSTRUCTION	5,528,098	5,741,841	5,632,079	6,007,527	(1)
Supervision: Principals	374,147	383,741	380,391	387,595	(2)
Teaching: Prof. Sal.K-12	3,694,969	3,808,106	3,776,152	3,964,928	(3)
Sal., Assts.,Clks,Aides	130,259	119,657	112,691	113,002	(4)
Equipment & Furniture	14,643	23,316	23,316	37,014	(5)
Instructional Supplies	112,312	118,247	118,247	129,875	
Textbooks	27,449	23,715	23,715	29,585	(6)
Contractual Services	42,449	46,360	52,510	36,040	(7)
BOCES Instructional Svcs.	623,152	681,341	632,354	774,006	(8)
Teaching: Sub-total	4,645,233	4,820,742	4,738,985	5,084,450	
Co-Curricular Activities	25,798	28,544	14,958	14,703	(9)
Interscholastic Athletics	50,893	57,336	53,901	50,256	(10)
Pupil Personnel Services:					
Guidance Services	165,359	175,289	175,558	182,871	(11)
Psychological Svcs.	71,422	71,053	72,322	76,291	(12)
Attendance "	8,189	8,585	8,124	6,133	(13)
Health "	111,895	120,274	110,328	124,567	(14)
Social Work "	24,950	24,621	24,185	25,110	(15)
Speech/Hearing "	28,609	30,324	31,696	33,518	(16)
Drug Education "	21,603	21,332	21,631	22,033	(17)
Pupil Personnel: Sub-total	432,027	451,478	443,844	470,523	

COMPARISON OF PROFESSIONAL STAFF 1972-73 AND 1973-74

BUDGET CODE:		1972-73 No. of Staff	1972-73 No. of FTE *	1973-74 No. of Staff	1973-74 No. of FTE *	Net Change
100	Central Administration	4	4	4	4	0
200	Instruction					
	School Administration	12	12	12	12	0
	Kindergarten Teachers	8	8	8	8	0
	Classroom Teachers, Elem. 1-6	83	83	83	83	0
	Specialists, Elem. 1-6	29	26.8	29	26.8	0
	Classroom and Specialists, Secondary	117	116.6	117	116.6	0
	Regular Substitutes	1	1	1	1	0
	Guidance	7	7	7	7	0
	Psychologists	3	3	3	3	0
	Nurse Teachers	8	6	8	6	0
	Social Workers	1	1	1	1	0
	Speech and Hearing	2	2	2	2	0
	Narcotics Education	1	1	1	1	0
		276	271.4	276	271.4	0
	TOTAL PROFESSIONAL STAFF	276		276		0

* FTE (Full-Time Equivalent) Part-time employees account for differences between the number of staff and the number of full-time equivalent positions.

(1) Instruction is properly the major account in the budget since it includes appropriations for the entire classroom teaching program, its supervision and all other auxiliary instructional services to pupils, such as Guidance and Health.

(2) Supervision: Principals covers the cost of supervising the instructional program in the District's eight schools, including salaries of eight Principals, two Assistant Principals, two High School Deans, a secretarial-clerical staff and office expenses.

(3) Teaching: Salaries, Professional Staff includes:
(a) Salaries for classroom teachers, librarians, special teachers of Reading, Art, Music, Physical Education, and Speech.
(b) The estimated cost of substitute teachers. This account shows a net decrease of approximately 10%, reflecting this year's policy adopted by the Administration and Board of Education to reduce rather than increase substitute costs.

(4) Teaching: Salaries, Classified Staff. The account covers the salaries of the classified (or Civil Service) staff who directly assist the teaching staff: classroom teaching assistants, library clerks, part-time monitors, and a high school laboratory assistant and typist. Ten (10) of the total teaching assistant positions in Grades K-4 are included in this General Fund account, the others are funded under separate Federal Title I grant.

(5) Equipment and Furniture: Original requests from Principals and teaching staff have been reduced by two-thirds (2/3) on the basis that only items essential to continue present programs could be included.

(6) Textbooks: This account reflects a slight increase due to anticipated increased enrollment in Webb and Woodlands. It should be noted that the District is aided by the State at an allocation of $10.00 per student (public, private and parochial) for grades 7-12.

(7) Other Expenses of Instruction includes cost for assembly programs, film rentals equipment repairs, high school graduation expenses, pro-rated costs for Data Processing for instructional needs, and the current contractual allotment for teacher conferences.

(8) B.O.C.E.S. Instructional Services:
(a) B.O.C.E.S. Instructional Services continue to be one of the largest single items in our budget. The estimated expenditure here provides for:
(1) payments to B.O.C.E.S. for an estimated 141 district children in Special Education classes and in related tuition programs at New York Hospital, Pleasantville Cottage, and Educage;
(2) instruction for home-bound Grade 1-6 pupils;
(3) a screening and remediation program for children in primary and intermediate grades;
(4) a shared resource teacher to provide services to children with special learning problems at Webb;
(5) twenty-seven high school students attending Occupational Education classes;
(6) inclusion of English as a Second Language staffing to service foreign born non-English speaking students;
(7) participation in the central communications center and its film library;
(8) participation in the regional computer center program.

(b) State Aid for B.O.C.E.S. programs is received in the year following receipt of services; reimbursement for 1971-72 expenditures received in this school year amounted to 63% of total costs.

(c) The projected increase in costs ($92,665) results mainly from an expected increase in per pupil tuition for Special Education students, i.e., from $4200 to $4800 for 117 students, at an additional cost of approximately $70,200, and continuation and expansion of the perceptual screening program from the kindergarten into primary and intermediate grades.

(9) Co-Curricular Activities - for student intramural and club activities at Webb and Woodlands High School, subsidy of student publications, supplies for drama and other student programs, and for high school representation at state and national conferences.

(10) Interscholastic Athletics - includes all direct costs of team sports: coaches' salaries, team supplies, insurance, physician's fees, officials, and league dues. Girls' interscholastic Field Hockey, Volleyball, and tennis teams are included as well as the addition for Ice Hockey for boys.

(11) Guidance Services - counselors' salaries at Webb and Woodlands, secretarial and office expenses, travel in connection with college placement.

(12) Psychological Services - for salaries and office expenses of three (3) school psychologists.

(13) Attendance Services - secretarial salary and supplies for Woodlands High School pupil daily attendance record-keeping and monthly reports.

(14) Health Services - salaries for six (6) Nurse-Teacher positions covering all District schools, Sacred Heart and Maria Regina; one (WHS) clerical salary, medical supplies and health equipment maintenance; $14,000 is included for required contracts with other districts who supply health services to District children attending non-public schools outside the District.

(15) Social Work Services - salary, supplies and in-district travel costs for one (1) professional staff member and one (1) Home-School Aide.

(16) Speech and Hearing - salaries, supplies and in-district travel for two (2) full-time Speech Therapists who service nine (9) District schools.

(17) Narcotics & Drug Education - salary, supplies for one (1) professional staff member directly responsible for the secondary program and for training the elementary teaching staff in drug education.

PROPOSED EXPENDITURES	ACTUAL EXPEND. 1971-72	BUDGET 1972-73	EST. EXPEND. 1972-73	PROPOSED BUDGET 1973-74
300 - SPECIAL SCHOOLS AND PROGRAMS	28,161	55,249	65,285	44,230
Tuition - Summer School	18,260	18,500	26,980	26,980 (1)
Curriculum Development Prgms.	9,901	15,000	17,392	15,750 (2)
Teaching Eng. to Foreign Born	-0-	6,000	6,000	(in BOCES Instr.
Special Instruction - WHS	-0-	10,749	11,163	(in Tchg. K-12)
" " - Supplies	-0-	2,000	1,750	(in Tchg. Suppl.
Supplies - BOCES classes in District Schools	-0-	3,000	2,000	1,500 (3)

(1) Tuition for District resident students in the Regional Summer School conducted in Woodlands High School by Greenburgh Central Seven and other cooperating school districts.

(2) Summer Curriculum development consists of District teachers planning Mathematics, Science and Social Studies programs.

(3) B.O.C.E.S. will lease three (3) classrooms in the District. Five Hundred dollars ($500) per classroom is allocated for supplies and is reimbursed by B.O.C.E.S.' rental payments.

	Actual Expend. 1971-72	Budget 1972-73	Est. Expend. 1972-73	Proposed Budget 1973-74	
400 - Community Use of Schools	8,928	10,000	5,800	5,000	

This amount covers only the cost of custodial overtime when schools are used by community organizations at times when custodians are not regularly on duty, i.e., on weekends and holidays. The additional costs of utilities and maintenance are included in the regular Operating and Maintenance budget.

500 - Transportation	563,146	541,368	540,997	707,607	
Staff Salaries, To and From School Transportation	81,630	80,122	80,081	83,326	(1)
Staff Salaries, Supportive Services Transportation	-0-	-0-	-0-	16,098	(2)
District Buses, Equip &Supplies To and From School Transp.	12,629	27,868	26,464	24,435	(3)
District Buses, Supplies, Supportive Svcs. Transp.	-0-	-0-	-0-	3,600	(4)
Purchase of Buses	66,000	-0-	-0-	6,119	(5)
Insurance and Other Exp.	5,965	4,055	4,055	9,342	
Contract, Private Carrier, To and From School Transp.	375,388	402,813	402,838	524,068	(6)
Contract, Private Carrier, Field Trips	-0-	-0-	-0-	8,140	(7)
Contract, Private Carrier, Team and Booster Transp.	-0-	-0-	-0-	2,585	(7)
Contracts with BOCES	400	-0-	-0-	-0-	
Bus Garage Salaries	20,073	23,834	24,458	26,578	(8)
Garage Equip., Supplies, Oper.	1,061	2,676	3,101	3,316	

Regular transportation (to and from school) will be provided to a total of approximately 4400 resident pupils. Total costs split into approximately $388,584 for public schools, $93,904 for B.O.C.E.S. classes and $194,696 for private and parochial schools. Supportive services transportation (Field Trips, Athletic Team trips, late activity trips at Webb School, Alternate Education Program at the High School, Team transportation home after practice, and Booster transportation), formerly budgeted under 200 - INSTRUCTION, will add approximately 25,000 miles to our annual mileage and cost approximately $30,423. Total transportation costs amount to approximately 7% of the budget; State Aid will reimburse approximately 70% of the total District expenditure.

(1) Salaries of Director of Transportation, office assistants, drivers of 9 District owned buses and 1 van, Bus Riders (monitors for Kindergarten and certain B.O.C.E.S. buses for handicapped children).

(2) Salaries of bus drivers for supportive services transportation.

(3) In addition to gasoline and supplies for District buses, $2,780 is budgeted for two-way radios for the van, maintenance truck and Bus No. 4. $1,349 is budgeted for the purchase of 12 tachograph speed recording devices to be installed in District-owned buses for speed control check.

(4) This covers the cost of gasoline and supplies for District-owned buses doing supportive services transportation.

(5) This is to purchase a fifteen passenger school van to be utilized for situations where previously larger buses were required for small numbers of students.

(6) Contracts with private carriers for 30 buses and 18 vans will increase approximately $121,255 as the District enters the fourth year of its major contract and continues supplementary contracts with two other transportation companies. This represents an increase of 8 buses at a cost of $93,600 to accommodate the new Board policy of eliminating standees on the buses to enhance pupil safety.

(7) The State Education Department, as noted above, is requiring all costs of transportation to be included in the 500 account.

(8) Two (2) mechanics service District-owned buses.

PROPOSED EXPENDITURES	ACTUAL EXPEND. 1971-72	BUDGET 1972-73	EST. EXPEND. 1972-73	PROPOSED BUDGET 1973-74	
600 - OPERATION AND MAINTENANCE	789,940	823,399	813,558	876,125	
Salaries	416,031	447,754	439,558	440,901	(1)
Equipment	7,202	5,925	5,925	4,625	(2)
Supplies	40,385	41,850	40,800	41,850	
Classroom Rental	26,910	7,000	7,000	-0-	
Security Service	8,555	5,290	5,900	6,300	(3)
Fuel & Utilities	185,052	190,450	201,600	217,700	(4)
Services: Cartage,Clng.,Rentals	14,362	13,275	11,275	13,765	
Maint.&Impvt. Contracts:	91,443	111,855	101,500	150,984	(5)
(1) Glass Replacement	20,916	17,500	13,500	13,500	(6)
(2) Buildings	14,873	31,801	28,500	31,107	
(3) Fixed Bldg. Equipment	44,972	43,504	42,500	39,252	
(4) Grounds, Roads, Fences	10,682	19,050	17,000	67,125	

(1) Salaries for Superintendent of Buildings and Grounds, maintenance men, custodians, matrons and groundsmen, and one (1) switchboard operator; through retirements and consolidation of duties, the staff is being reduced by one-and-one-half (1 1/2) full-time positions.

(2) Building equipment installed by staff and replacement costs of mowers and snowplow.

(3) Cost of electronic burglar alarm service now installed in all schools for security of buildings and equipment.

(4) Reflects current year's expense of substantial increases in costs of electricity and gas and anticipated increase in heating oil prices.

(5) Covers annual contract maintenance work on buildings and their heating, plumbing and electrical systems, scheduling of maintenance required on a periodic basis, improvements to meet safety requirements and protect school property. The electric alarm system will be extended in two schools; gymnasium and stairwell doors replaced at Woodlands; automatic fire extinguishing systems installed in all cafeteria; roads and parking areas will be resurfaced on campus, at Juniper Hill, Highview and Old Tarrytown Road Schools; the driveway at R.J. Bailey will be extended around the building and exits widened to eliminate safety hazards in school bus loading; the athletic fields at Woodlands will be fenced to protect the property against vandalism.

(6) The cost of glass replacement has been reduced approximately 35% in the past year through the use of plexiglas and improved security measures.

	Actual Expend. 1971-72	Budget 1972-73	Est. Expend. 1972-73	Proposed Budget 1973-74	
700 - Undistributed Expenses	**1,432,306**	**1,612,129**	**1,572,139**	**1,835,286**	
Data Processing Services:	42,165	43,885	46,543	55,799	(1)
In-District Services	11,386	18,020	21,931	26,003	
BOCES Services	30,779	25,865	24,612	29,796	
Employee Benefits	1,208,905	1,387,810	1,358,330	1,614,591	
Teachers Retirement	749,970	831,850	825,822	942,352	(2)
Non-Instr. Empl. Retirement	121,895	183,975	143,108	183,975	(2)
Social Security	195,804	213,300	219,503	275,940	(3)
Health Insurance	103,899	117,885	112,066	131,400	(4)
Other Empl. Insurance	37,337	40,800	57,831	80,924	(4)
District Insurance	79,649	70,000	59,081	78,400	
Workmen's Compensation Ins.	22,968	21,000	22,731	26,700	
Fire, Liability & Other Ins.	56,681	49,000	36,350	51,700	
Unclassified Expenses	101,587	110,434	108,185	86,496	
BOCES Admin. & Facilities Costs	69,675	68,639	72,677	76,496	(5)
Assessments, Taxes, Refunds	31,912	41,795	35,508	10,000	(6)

(1) Services for payroll, accounts payable and financial reporting are performed at the B.O.C.E.S. Regional Data Processing Center; census, attendance, report cards and personnel data operations are performed on IBM equipment in Woodlands High School when not in use by the Business Education classes. Rental costs are split 60/40 between 200 - INSTRUCTION and the District Data Processing budget. B.O.C.E.S. costs include an additional computer terminal to be installed in Woodlands High School for instructional use.

(2) State Retirement System costs for both teachers and non-instructional employees are increased by higher rates, a higher salary base in 1972-73 and inclusion of all persons employed under Federal or special State grants, i.e., Title I and Pre-Kindergarten employees.

(3) Social Security base increase to $12,000 in January 1974 will increase costs

substantially since the majority of teachers elect to receive two-thirds of their salaries in the January-June period.

(4) Covers continued District contributions of 100% of individual cost and 75% of dependent cost for State Health Insurance program; rates are to be increased July 1. Other Insurance includes Dental Insurance (for employees only) and the full year cost of the Long Term Disability Insurance plan negotiated for teachers in 1972-73 and put into effect in November, 1972.

(5) A share of B.O.C.E.S. Administration and Facilities budget is allocated to all participating school districts based on their percentage of the supervising District's total resident pupils in average daily attendance.

(6) Covers Town (Sewer Authority) taxes, refunds (for properties split by school district lines) to the Edgemont School District. The 1972-73 appropriation was increased by $30,000 to pay a court ordered refund of taxes due to reduction of assessments.

PROPOSED EXPENDITURES	ACTUAL EXPEND. 1971-72	BUDGET 1972-73	EST. EXPEND. 1972-73	PROPOSED BUDGET 1973-74
800 - DEBT SERVICE	306,370	300,130	301,640	295,750
Principal, Constr. Bonds	188,000	188,000	188,000	188,000 (1
Interest, Constr. Bonds	115,510	109,130	109,130	102,750 (1
Short Term Notes, Interest	2,860	3,000	4,510	5,000 (2

(1) Outstanding Bond Issues

Yr. of Issue	School	Rate	Principal Payment	Interest Payment	Total Payment	Outstanding 6/30/73
1955	Highview	2.5%	28,000	6,750	34,750	270,000
1958	Juniper Hill	3.4%	40,000	20,400	60,400	600,000
1960	Woodlands	3.6%	120,000	75,600	195,600	2,160,000
		(Total)	188,000	102,750	290,750	3,030,000

(2) Interest on tax anticipation notes to cover District expenses July to mid-September prior to receipt of taxes or State Aid.

900 - INTER-FUND TRANSFERS	33,014	35,000	29,375	50,000
To School Lunch Fund	15,000	15,000	15,000	25,000 (1
To Special Aid Fund	18,014	20,000	14,375	25,000 (2

(1) Subsidy to School Lunch Fund to offset non-reimbursed cost of providing over 300 free lunches daily in accordance with State and Federal regulations.

(2) District share, approx. 20% of NYS Pre-Kindergarten program budget required as condition of grant.

TOTAL GENERAL FUND	$8,946,711	$9,425,150	$9,2[illegible]4,547	$10,096,740

1973-74
Summary of Proposed Expenditures By Budget Code

Code	Description	1972-73 Budget	Percent Of Total	1973-74 Budget	Percent Of Total	Net Change Vs. 1972-73
000	Board of Education	99,419	1.1	53,635	0.5	$ (45,784)
100	Central Administration	206,615	2.2	221,580	2.2	14,965
200	Instruction	5,741,841	60.9	6,007,527	59.5	265,686
300	Special Programs	55,249	0.6	44,230	0.4	(11,019)
400	Community Services	10,000	0.1	5,000	0.1	(5,000)
500	Transportation	541,368	5.7	707,607	7.0	166,239
600	Operation & Mtnce.	823,399	8.7	876,125	8.7	52,726
700	Undistrib. Expenses	1,612,129	17.1	1,835,286	18.2	223,157
800	Debt Service	300,130	3.2	295,750	2.9	(4,380)
900	Inter Fund Transfers	35,000	0.4	50,000	0.5	15,000
	Total Budget:	$9,425,150	100.0%	$10,096,740	100.0%	$ 671,590

Summary of Proposed Expenditures Income & Tax Rate

	1972-73 Budget	1973-74 Budget	Budget $ Change	Percent Change
1. Proposed Expenditures	$9,425,150	10,096,740	671,590	7.1%
2. Estimated Revenues				
A. State Aid				
Basic State Aid	1,689,040	1,664,069	(24,971)	
BOCES State Aid	425,000	437,800	12,800	
Other State Aid	23,400	24,400	1,000	
Total State Aid	2,137,440	2,126,269	(11,171)	0.5
B. Other Income				
Tuition	30,000	25,000	(5,000)	
Rentals, Interest, Misc.	85,000	92,975	7,975	
Total Other Income	115,000	117,975	2,975	2.6
Total Est. Revenues	2,252,440	2,244,244	(8,196)	0.3
3. Available Balance	-0-	234,700	234,700	
4. Total Revenues & Balance	$2,252,440	2,478,944	225,504	10.0
5. To Be Raised By Taxes	$7,172,710	7,617,796	446,086	6.2
6. Assessed Valuation	$125,380,600*	126,558,800	1,178,200	0.9
7. Est. Tax Rate/1000	$ 57.21*	60.19	2.98	5.2

*Actual

Tax Rates 1968-69 - 1973-74

Year	Tax Rate	$ Increase	% Increase
1968-69	39.75	4.07	11.4%
1969-70	46.32	6.57	16.5%
1970-71	49.88	3.56	7.7%
1971-72	53.15	3.27	6.6%
1972-73	57.21	4.06	7.6%
1973-74 (Est.)	60.19	2.98	5.2%

FACTS FOR VOTERS

ANNUAL MEETING:

DATE:	TUESDAY, JUNE 12, 1973
PLACE:	WOODLANDS HIGH SCHOOL AUDITORIUM
TIME:	8:30 P.M.

ANNUAL ELECTION OF MEMBERS OF BOARD OF EDUCATION AND BUDGET VOTE:

DATE:	WEDNESDAY, JUNE 13, 1973
PLACE:	WOODLANDS HIGH SCHOOL GYMNASIUM
TIME:	7:00 A.M. TO 9:00 P.M.

Detailed copies of the budget are available at any of the District's schools. If you have any questions regarding the budget, please call RO 1-6000, extension 210.

GREENBURGH CENTRAL SCHOOL DISTRICT NO. 7
475 West Hartsdale Avenue
Hartsdale, New York 10530

Non-Profit Organization
U.S. Postage Paid
Hartsdale, New York 1053
Permit Number 1

BUDGET FACT SHEET

APPENDIX "C"

COMPARE

PROPOSED INCREASE IN TAXES FOR 1973-1974

	PER THOUSAND	ESTIMATED TAX RATE
TARRYTOWN	1.75	$ 49.10
IRVINGTON	3.99	56.18
DOBBS FERRY	8.89	70.46
HASTINGS	4.44	67.71
ARDSLEY	6.97	67.70
EDGEMONT	4.81	61.59
GREENBURGH 7	2.98	60.19
ELMSFORD	*	*
POCANTICO HILLS	1.56	29.57
VALHALLA	3.86	51.20

* ADOPTING AUSTERITY BUDGET, TAX RATE NOT ESTABLISHED

THIRD LOWEST TAX INCREASE

OUR PROJECTED TAX INCREASE OF $2.98 PER $1,000 IS LESS THAN THAT OF ALL OF THE ABOVE DISTRICTS, EXCEPT POCANTICO HILLS AND TARRYTOWN.

HOW DO WE RANK IN A TRUE TAX COMPARISON?

A STUDY PUBLISHED RECENTLY BY THE CHIEF SCHOOL OFFICERS REVEALS THAT IN THE CURRENT SCHOOL YEAR 1972-73, GREENBURGH CENTRAL 7'S TRUE TAX RATE RANKED 17TH FROM THE TOP AMONG 44 SCHOOL DISTRICTS IN WESTCHESTER AND PUTNAM COUNTIES. WITH THE SMALL INCREASE THIS YEAR OUR TRUE TAX POSITION WILL IMPROVE NEXT YEAR.

WHAT MUST BE IN THE BUDGET, AS REQUIRED BY LAW OR CONTRACTS?

	% OF BUDGET
SALARIES AND BENEFITS	71.9
B.O.C.E.S. - SERVICES	8.7
MAINTENANCE - HEALTH AND SAFETY	4.4
BOND ISSUES - PRINCIPAL AND INTEREST	2.9
TRANSPORTATION (5-YEAR CONTRACT)	5.4
	93.3% OF TOTAL BUDGET

WHY PASS THE BUDGET THE FIRST TIME?

SAVE UNNECESSARY EXPENSES FOR ADDITIONAL VOTE.

PURCHASE SUPPLY, EQUIPMENT AND CONTRACTUAL REPAIRS AT EXISTING COSTS RATHER THAN INCREASED PRICES LATER ON!

MAKE THE OPENING OF SCHOOLS IN SEPTEMBER A GOOD ONE FOR OUR STUDENTS WITH SUPPLIES, EQUIPMENT, AND CLASSROOM FURNITURE ON HAND THAT ARE NEEDED.

LOWEST TAX INCREASE SINCE CENTRALIZATION

THE ADMINISTRATION AND BOARD OF EDUCATION HAVE DEMONSTRATED RESPONSIBILITY BY MAINTAINING A QUALITY EDUCATIONAL PROGRAM AT A MODEST INCREASE.

OUR PROJECTED TAX INCREASE OF $2.98 PER $1,000 IS LESS THAN THAT OF ALL OF THE ABOVE DISTRICTS, EXCEPT POCANTICO HILLS AND TARRYTOWN.

How Do We Rank In A True Tax Comparison?

A STUDY PUBLISHED RECENTLY BY THE CHIEF SCHOOL OFFICERS REVEALS THAT IN THE CURRENT SCHOOL YEAR 1972-73, GREENBURGH CENTRAL 7'S TRUE TAX RATE RANKED 17TH FROM THE TOP AMONG 44 SCHOOL DISTRICTS IN WESTCHESTER AND PUTNAM COUNTIES. WITH THE SMALL INCREASE THIS YEAR OUR TRUE TAX POSITION WILL IMPROVE NEXT YEAR.

What Must Be In The Budget, As Required By Law Or Contracts?

	% OF BUDGET
SALARIES AND BENEFITS	71.9
B.O.C.E.S. - SERVICES	8.7
MAINTENANCE - HEALTH AND SAFETY	4.4
BOND ISSUES - PRINCIPAL AND INTEREST	2.9
TRANSPORTATION (5-YEAR CONTRACT)	5.4

93.3% OF TOTAL BUDGET

Why Pass The Budget The First Time?

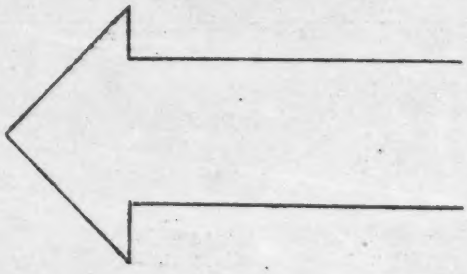
SAVE UNNECESSARY EXPENSES FOR ADDITIONAL VOTE.

PURCHASE SUPPLY, EQUIPMENT AND CONTRACTUAL REPAIRS AT EXISTING COSTS RATHER THAN INCREASED PRICES LATER ON!

MAKE THE OPENING OF SCHOOLS IN SEPTEMBER A GOOD ONE FOR OUR STUDENTS WITH SUPPLIES, EQUIPMENT, AND CLASSROOM FURNITURE ON HAND THAT ARE NEEDED.

Lowest Tax Increase Since Centralization

THE ADMINISTRATION AND BOARD OF EDUCATION HAVE DEMONSTRATED RESPONSIBILITY BY MAINTAINING A QUALITY EDUCATIONAL PROGRAM AT A MODEST INCREASE. THIS RESPONSIVENESS DESERVES YOUR SUPPORT.



VOTE YES ON

JUNE 13TH - WOODLANDS HIGH SCHOOL

7:00 A.M. - 9:00 P.M.

BOARD OF EDUCATION
GREENBURGH CENTRAL SCHOOL DISTRICT No. 7

APPENDIX "D"

62/63

INFORMATION FOR BUDGET VOTE ON JULY 26TH

BEST COPY AVAILABLE

LAST BUDGET VOTE - THIS IS THE LAST BUDGET VOTE FOR THE SCHOOL YEAR 1973-74. THE TAX WARRANT MUST BE DELIVERED TO THE TOWN OF GREENBURGH BY JULY 30TH. THIS "CLOSES THE DOOR" ON ANY OTHER VOTE.

AUSTERITY - A BUDGET REJECTION ON JULY 26TH WILL RESULT IN AUSTERITY FOR THE SCHOOL YEAR 1973-74.

"AUSTERITY" MEANS - "AUSTERITY" WILL PROHIBIT THE SCHOOL DISTRICT FROM FUNDING INTER-SCHOLASTIC ATHLETICS, FIELD TRIPS, COMMUNITY USE OF SCHOOLS, PURCHASE OF NEW LIBRARY BOOKS AND SUBSIDIZING A LUNCH PROGRAM. (THEREFORE, NO LUNCH PROGRAM FOR GRADES 1 - 12).

LOW TAX INCREASE - THE BUDGET BEING PRESENTED FOR THE JULY 26TH VOTE CALLS FOR A $1.35 PER THOUSAND ASSESSED VALUATION TAX INCREASE — THE LOWEST TAX INCREASE IN THE COUNTY OUTSIDE OF POCANTICO HILLS & WESTLAKE.

CHANGES SINCE JUNE 30TH VOTE - UPDATED INFORMATION ON RECENT LEGISLATION ENABLING THE DISTRICT TO CHARGE TUITION TO AGENCIES AND/OR SENDING SCHOOL DISTRICTS WHO PLACE OUT-OF-DISTRICT STUDENTS IN CENTRAL 7 SCHOOLS, A CHANGE IN THE TRANSPORTATION SCHEDULE ADDING A FOURTH "RUN" AND A SHIFT TO THE USE OF REGISTERED NURSES AT THE PRIMARY SCHOOLS RESULTED IN AN OVERALL REDUCTION OF EXPENDITURES BY $30,900 AND AN ADDITION OF INCOME OF $25,000. (THE TRANSPORTATION SCHEDULE CHANGE ALSO RESULTS IN "NO-STANDEES" ON ALL RUNS EXCEPT THE HIGH SCHOOL).

TAX RATE - TAX RATE PROPOSED FOR 1973-74 WOULD BE $58.56/$1,000 — A $1.35 INCREASE.

AMOUNT OF TAX DIFFERENCE BETWEEN PROPOSED BUDGET AND AUSTERITY - AUSTERITY WILL STILL INCREASE TAXES TO $57.76. A REDUCTION OF ONLY $.80/$1,000 WOULD BE REALIZED AMOUNTING TO $12.80 FOR THE AVERAGE TAXPAYER WITH AN ASSESSED HOME OF $16,000, FOR SCHOOL YEAR 1973-74.

INCREASE FOR AVERAGE ASSESSED HOME FOR THE PROPOSED BUDGET - $1.35/$1,000 FOR $16,000 ASSESSED HOME - $21.60 FOR SCHOOL YEAR 1973-74.

A DIFFERENCE OF $12.80 "STANDS" BETWEEN AUSTERITY AND A SOUND EDUCATIONAL PROGRAM

THIS IS A SMALL DIFFERENCE IN COST IN CONTRAST TO THE PRICE THAT WILL BE PAID BY STUDENTS, PARENTS AND THE COMMUNITY THROUGH THE LOSS OF A SPORTS PROGRAM, LUNCH PROGRAM, USE OF FACILITIES BY THE COMMUNITY, EDUCATIONAL FIELD TRIPS AND NEEDED SCHOOL LIBRARY BOOKS.

VOTE

THURSDAY, JULY 26th - WOODLANDS HIGH SCHOOL GYMNASIUM
7:00 A.M. - 9:00 P.M.

GREENBURGH CENTRAL SEVEN SCHOOLS

MISSION

The goal of Central 7 is to provide a model learning center where students will grow from one stage to another and develop those skills and talents which permit the individual to succeed in the pursuit of his goals and ambitions in an ever changing society.

The District believes that learning will best be achieved where children and teachers approach learning with enthusiasm because they experience success and live in an atmosphere of earned freedom, where the value and worth of each individual is recognized, respected and utilized in education and society.

JWC:JMF
1/17/74

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